E/ECE/TRADE/WP.4/INF.14
TD/B/ASTD/INF.14
15 March 1972
Original: ENGLISH

ECONOMIC COMMISSION FOR EUROPE

Committee on the Development of Trade

Working Party on Facilitation of International Trade Procedures

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

Trade and Development Board

Advisory Services on Trade Documentation

TRADE DOCUMENTATION INFORMATION

# PROPOSALS FOR SIMPLIFIED CUSTOMS PROCEDURES IN SWEDEN

1. In March 1970 the Swedish Tariff Legislation Committee issued a report putting forward its general views on an improved customs procedure for import. The following is a brief account of the main features of the proposals.

## Simplified customs formalities for import

2. The Committee's suggestions for a reform of customs procedure for import contains two principal features. Briefly, one of them is to the effect that specially registered firms may have the imported goods delivered to them without previous examination of the goods for customs purposes, and that such goods will be assessed for import duty on the basis of information subsequently supplied by the importer. This system is called "hemtagning" ("immediate disposal").

3. The aim of the "immediate disposal" system is to facilitate the flow of traffic in ports and other goods terminals. There will, however, still be a need to take charge of and store goods pending customs clearance. The other main feature of the reform of the procedure refers to the form of such storage ("customs clearance depots"). The Committee proposes that a system of private custody of goods, which is presently being applied experimentally, should be retained and developed; it should replace the traditional system whereby the Customs takes charge of arriving goods. It would, however, even in the new system be possible for the Customs to take charge of goods if necessary.

4. In the view of the Committee, the intended reliefs should not preclude the general right of the Customs to examine incoming uncleared goods while these are in storage or transport. However, it is assumed that this control will only in exceptional cases cause delays.

## Procedure for "immediate disposal"

5. Any firm established in Sweden could be given permission to apply the "immediate disposal" system, provided that the firm fairly regularly imports goods from abroad, that it has personnel and other resources to fulfil its obligations for the purpose, and that its business is conducted in such a manner that in-

formation given for the assessment of duty can satisfactorily be verified by the Customs, by means of inspection visits and scrutiny of the firm's books. It should be possible to combine the right of "immediate disposal" with the right to have a credit warehouse. An importer registered for "immediate disposal" of imported goods should be referred to a particular customs-office for control. Goods from abroad are placed at the disposal of the importer upon presentation of a simple collection notification, which when required may be submitted by means of an authorized representative; the presentation of this document means that the importer becomes responsible for customs duty and other import charges on the notified goods. After the expiration of a 10-day period during which the collection notification has been submitted, the importer must within 10 days declare the goods for some form of customs clearance, for example payment of duty, storage in a credit warehouse, or re-export.

6. Dangerous goods should not be released for "immediate disposal" before the prescribed conditions for import have been observed.

7. Checking of the application of import regulations, other than those referring to dangerous goods, should not as a rule prevent the handing over of goods for collection by the importer.

8. Goods that have been collected by the importer may be disposed of at will unless special restrictive provisions are imposed. It should be the duty of the Customs, in consultation with the licensing authorities, to notify importers of any prohibitions regarding the import of goods, and to issue clear rules which are easy for the importers to apply.

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9. The proposals have been submitted for consideration to the business community, and to the authorities concerned and the comments received, generally speaking, have been favourable. No decision has yet been taken by the Swedish Government and it is therefore not possible to state in what final form and at what time the proposals could take effect. However, the Customs Administration is carrying out preparatory work aiming at an implementation by 1 January 1974.

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